



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.

Washington, D.C. 20240

IN REPLY REFER TO:

MAR 8 2010

Re: **PROPERTY: Jacksonville Wholesale Florist, 1104 W. Adams St., Jacksonville, FL**
PROJECT NUMBER: 12363

Dear _____

My review of your appeal of the decisions of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with the Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you for meeting with me in Washington on December 10, 2009, and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Jacksonville Wholesale Florist building is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 3 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on December 22, 2008, by Technical Preservation Services (hereinafter referred to as "TPS") is hereby affirmed.

Located at the intersection of West Adams and Stuart Streets, the Jacksonville Wholesale Florist building stands as the only remnant of the southern section of the historic La Villa neighborhood. Constructed circa 1924, the red brick, Spanish Eclectic styled commercial building had storefronts along both Adams and Stuart Streets. The building façade had brick pilasters with cast capstones dividing the individual storefronts, decorative brickwork along the upper façade, and a clay tile capped parapet. No documentation was found that could identify the design used in the historic storefronts, although the placement of recessed entry doors was discovered during the rehabilitation. In 1953 or 1954, a block addition with a red brick veneer was constructed along the Stuart Street side, with a simplified façade that contained none of the decorative elements of the original portion of the building. Prior to the 1960s, 1104 West Adams Street housed a variety of neighborhood-based businesses serving the surrounding residential community. As the neighborhood began to decline, 1104 West Adams Street was converted into a floral warehouse. It was during this period that the historic storefronts were filled in, probably sometime around 1966. Finally, in 1980 a small block addition was constructed to the rear of the building, which created the appearance seen in photographs submitted with the Part 1 – Evaluation of Significance.

On October 13, 2003, the National Park Service issued preliminary determination that the building would likely be listed individually in the National Register of Historic Places if nominated by the State Historic Preservation Office for its contribution to the development of the—now largely demolished—La Villa Neighborhood; and as a good example of early 20th century Spanish Eclectic commercial architecture.

On November 3, 2003, TPS determined that the Part 2 – Description of Rehabilitation for 1104 West Adams Street would meet the Secretary of the Interior's Standards if certain conditions were met. The conditions focused on two elements of the proposed work: the new storefront designs and the treatment of the 1950s façade.

With regard to the storefront designs, the proposed replacement storefronts were to be narrower than the historic masonry openings, with brick infill flanking multi-light display windows on either side of a central door. TPS determined that the proposed design was not in keeping with the historic character of the building, in contravention of Standard 2. Standard 2 states, "*The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features that characterize a property shall be avoided.*" In its conditions, TPS stipulated that, if the historic configuration of the storefronts could be determined through historic documentation, a storefront that matched the historic design and configuration would be acceptable. TPS further stipulated that, if the historic configuration could not be determined, an acceptable storefront design would include a simplified single light display window on either side of a central door, and a multi-light transom. TPS instructed that materials used in the new storefronts should have an appearance consistent with that of a painted wood storefront system.

With regard to the treatment of the 1950s façade, the work proposed for this section of the building included installing parapets and cast capstones that matched those on the original building, and raising the parapet to match the height of the 1924 facade, thus making it appear stylistically indistinguishable from the 1924 building. In addition, while the proposed stucco would have created a material change differentiating the 1950s addition from the brick façade of the 1924 building, the proposal would have covered the historic brick façade of the 1950s addition. TPS determined that these treatments contravened Standard 3. Standard 3 states, "*Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.*" In the second condition TPS stipulated that the original, less stylized appearance of the 1953 portion be retained. TPS further stipulated that any entrances installed on this portion of the building only be widened as necessary and that they should conform to a simplified appearance, not the multi-light glazing proposed.

Both conditions included a requirement that revised designs should be reviewed and approved by the State Historic Preservation Office and the National Park Service before proceeding with the work.

Upon receipt of the Part 3 – Request for Certification of Completed Work on November 21, 2008, the National Park Service determined that the stipulated conditions required for approval

had not been adequately addressed and that the rehabilitation of 1104 West Adams Street did not meet Standards 2 and 3, referenced above.

With regard to the condition concerning the storefronts, I have determined that the inset entrances, based on physical evidence uncovered during construction, and installing single-light doors, are acceptable changes. Similarly, using simple brick infill instead of brick quoins is an improvement. However, the two primary concerns expressed by TPS, that the replacement storefronts fill the historic masonry openings and that the storefront glazing be single, large lights, not multi-lights, were not addressed. Consequently, I find that the overall impact of the new storefronts does not comply with Standard 3, which states, in part, *"Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken."*

With regard to the condition concerning the façade of the 1950s addition, I have determined that deleting the decorative brick bands from the new, raised parapet is an improvement. However, that one change does not adequately address the primary concern expressed by TPS, that the façade of the 1950s addition not be altered to match the 1924 building. Consequently, I find that the rehabilitation of the façade of the 1950s addition, as completed, does not comply with either Standard 2 or Standard 3, referenced above.

Accordingly, after completing my review of the overall impact of the rehabilitation on the building, I find that the rehabilitation, as completed, does not meet Standards 2 and 3 of the Secretary's Standards. As a result, I uphold the TPS decision to deny certification of the completed work.

Finally, it is unfortunate that the revised designs were not submitted for review and approval before proceeding with the work, as stipulated in TPS' November 3, 2003, conditions. The regulations state, *"Owners are strongly encouraged to submit part 2 of the application prior to undertaking any rehabilitation work. Owners who undertake rehabilitation projects without prior approval from the Secretary do so strictly at their own risk."* (36 CFR § 67.6(a)(1))

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,



John A. Burns, FAIA
Chief Appeals Officer

cc: Florida SHPO
IRS